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**IMPORTANT LEGAL NOTICE TO MANUFACTURERS OF CIGARETTES AND
ROLL YOUR OWN TOBACCO SOLD IN MASSACHUSETTS DURING 2024**

Under [Massachusetts General Law Chapter 94F](#), a cigarette brand cannot be sold, offered for sale, possessed for sale, or stamped for sale in Massachusetts, unless the manufacturer and the brand family are listed in a Directory published by the Commissioner of Revenue, available on the Department of Revenue website: www.mass.gov/dor/.

In addition, a cigarette cannot be sold, offered for sale, possessed for sale, or stamped for sale in Massachusetts, unless the brand style is certified as fire safe with the Department of Fire Services in accordance with [M.G.L. c. 64C, Sections 2A-2F](#). Additional information is available here: <http://www.mass.gov/eopss/agencies/dfs/fire-standard-compliant-cigarettes.html>

Pursuant to M.G.L. c. 94F, Section 2(a), a tobacco product manufacturer ("TPM") whose cigarettes are sold in Massachusetts shall execute and deliver to the Attorney General and to the Commissioner of the Department of Revenue its Annual TPM Certification no later than April 30, 2025. In addition, Non-Participating Manufacturers must deposit adequate funds into escrow for all units sold in Massachusetts during 2024, no later than April 15, 2025. See [M.G.L. c. 94E, Section 2\(b\)](#)

Pursuant to [M.G.L. c. 94F](#) and [940 CMR 24.05](#), a TPM must utilize the most recent revision of the TPM Certification forms prescribed and made available by the Attorney General for purposes of M.G.L. c. 94F, Section 2. The TPM Certification must be complete, accurate and otherwise in compliance with M.G.L. c. 94F, Section 2. The Attorney General may require the submission of additional information and documents in order to verify compliance with [M.G.L. c. 94E](#) and [M.G.L. c. 94F](#), and the regulations at [830 CMR 94E.00](#) and [940 CMR 24.00](#).

NOTE: Any NPM that sold Roll Your Own ("RYO") tobacco in Massachusetts during 2024 must produce documentation verifying the reported number of RYO units sold in its Annual TPM Certification. The documentation must provide the name and address of each wholesaler, distributor, or retailer to which the RYO was sold, and set forth the brand name and units sold for each transaction.

Forms and instructions for the TPM Certification are available on the Attorney General's Website at mass.gov/ago/tobacco.